

Chapter 31.—Resource and Remittance.

(C. A. C., Articles 637—677.)

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Establishment of a Branch Reserve Treasury at Bombay.

387. Under orders from the Government of India, a Branch Reserve Treasury has been established at Bombay. All remittances of specie and notes to the Presidency, should be addressed to the officer in charge of the Currency Office, Branch Reserve Treasury, and a separate advice of the despatch of each remittance should be forwarded to the Accountant General. Receipts for money received will be signed by the abovementioned officer.

Remittances to the Reserve Treasury at Bombay.

388. When a remittance is ordered from any Treasury to the Reserve Treasury at Bombay, notice should invariably be given to the Officer in charge of the latter, before the remittance is actually despatched, of the probable date and time of its arrival in Bombay, as much inconvenience is caused if no intimation is sent to him or if it is sent too late.

Remittances of Notes to Branch Reserve Treasury, Bombay.

389. When remittances of notes are made to the Branch Reserve Treasury at Bombay, the name of the remitting Treasury and the date of the invoice should be stamped on each note.

Remittances of Currency Notes.

390. When remittances of Currency Notes of or above the value of Rs. 50,000 are made, the notes should be sent whole under Police escort instead of in halves by post, as the cutting of notes, especially new ones, spoils them and leads to their cancellation at the Paper Currency Office sooner than would otherwise be necessary.

N.B.—The remittance of whole notes under Police escort, instead of in halves by post, should be restricted to notes not yet cut. If notes have already been cut and joined there is no objection to their being cut a second time and sent by post.

Those Treasuries which remit their surplus to Bombay under standing orders, should of course always take the opportunity of sending notes along with the specie under one Police escort. Whenever it is necessary to make a remittance of notes only, a potdár should be sent in charge in the same way as for a specie remittance under Article 652, C. A. C., provided the value of the remittance is one lách of more.

The orders contained in this Chapter should not be understood as extending beyond the provisions of the Code rules quoted.

Advices of Cash Remittances.

391. Advices of remittances should be sent by *deferred* telegrams, transmitted on the very day of the receipt or despatch of a Cash Remittance.

Remittance of Stamps, etc.

392. The following rules should be observed :—

Note.—The special orders given in the C. A. C. regarding the remittance of currency notes to other Treasuries are not affected by these orders.

1. Parcels of value should be securely made up and sealed in the presence of the Officer in charge of the remitting Treasury.

2. They should be packed in waxed cloth, cloth, or otherwise as he may think sufficient.

3. One copy of the invoice should be sealed up in the parcel and a duplicate sent by post.

4. Both copies should bear the signature of the Treasury Officer with a certificate that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice.

5. The receipt of the person conveying the parcel and of the receiving officer should specify that the parcel is in good order and the seals unbroken.

6. The parcel should be opened and receipt given for the contents as soon as it reaches its destination.

7. The parcel should be made over to the person conveying it in as short a time as possible before he starts. Meanwhile it should be kept under double locks.

8. Care should be taken so to time the despatch of a parcel that it may not arrive on a Sunday or other holiday.

Remittances between villages and Sub-Treasuries.

393. The following rules prescribed in Government Resolution, Financial Department, No. 5044, dated 24th December 1889, regulate remittances between villages and Treasuries in the Presidency Proper :—

1. All remittances shall be despatched as early in the morning as may be practicable. If the village officers consider that they will not reach the taluka before the Treasury is closed, despatch should be deferred to the following day.

2. Two village servants should carry the remittance. No substitute should be employed without the express permission of the Kulkarni and Patel, who should satisfy themselves as to his fitness for the duty.

3. The money should be counted in the presence of the carriers, and in their presence placed in a bag or cloth.

4. A slip of paper, showing the amount remitted, should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper, bearing the Kulkarni's signature.

5. On the arrival of a remittance after the Treasury is closed, the bag or cloth should be deposited in a box, outside the Treasury, in charge of the

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Add the following new clauses, numbering the present clauses as 1 and 2 :—

3. To enable the Police Officer furnishing an escort to accompany a remittance of treasure to claim from the Railway Company or Companies concerned the concession of free conveyance allowed by Article 672, Civil Account Code, the Treasury Officer should invariably give in his requisition to the Police the weight of the treasure including the approximate weight of the packing case.

4. The Treasury Officer need not wait until the remittance is actually packed, but should estimate the weight as closely as possible in accordance with the instructions given in Article 655 of the Civil Account Code.

guard, the officer commanding which should seal the bag in the presence of the carriers and also in their presence lock and seal the box.

6. One or both of the carriers should remain at the Kacheri and in close proximity to the box, until the Treasury is opened on the following day.

394. For Sind separate rules have been sanctioned—*vide* Government Resolution, Financial Department, No. 12, dated 5th January 1892, which are reproduced below:

1. Every remittance shall be despatched as early in the morning as may be practicable. If the Tapedar considers that it will not reach the taluka before the Treasury is closed, despatch should be deferred to the following day.

2. The remittance should be carried by the Kotar, but if the remittance exceeds Rs. 100, and there is a Police Thana at or within a mile's distance from the place from which the remittance is to be sent, a Police Constable, if available, may be required by the Tapedar to accompany the Kotar. But existing orders that a Tapedar is never to retain with him more than Rs. 100 should be enforced, and the Mukhtyarkar should take the Tapedar's explanation in other cases.

If the amount exceeds Rs. 100, and no policeman is available, the Tapedar should either send the money in instalments of Rs. 100, or procure an escort from the village to accompany the Kotar.

3. The money should be counted in the presence of the carriers, and in their presence placed in a bag or cloth.

4. A slip of paper showing the amount remitted should be placed in the bag or cloth, and over the mouth or knot should be gummed or pasted a piece of paper bearing the Tapedar's signature.

5. On arrival, the fastening of the bag should be examined, and the remittance should be at once counted in the presence of the Kotar. If it arrives after the Treasury is closed, the bag or cloth should be deposited in a box outside the Treasury in charge of the guard, the officer commanding which should seal the bag in the presence of the carriers and also in their presence lock and seal the box.

6. The Kotar and, where a policeman has accompanied the treasure, the Police Constable should remain at the Kacheri and in close proximity to the box until the Treasury is opened on the following day.

7. Nothing in this rule is intended to prevent the payment direct into the Treasury of sums direct by the zamindar, accompanied by an "ars-al-arz" or letter of advice from the Tapedar.

Rules for the conveyance of Treasure by rail.

395. The attention of all officers despatching treasure by rail is invited to the rules printed in Article 672 of the C. A. C.

All bills on this account should be paid in accordance with the rates mentioned in the above or, in the case of Railway Companies not mentioned therein, in accordance with the rules of such Companies. Special care should be taken to check before payment the rates charged, so as to avoid any overpayment and subsequent correspondence.

Rules for the conveyance of Treasure on the G. I. P. Railway Line.

396. Attention should also be paid to the following rules :—

The escort in charge of the treasure should ordinarily travel in the same carriage as the treasure.

First.—Consignments of Treasure (Copper Coins excepted) of not more than fifty-four maunds, when in the owner's charge, will be conveyed by Passenger or Mail Train in Second or Third Class carriages and those who travel with the Treasure must purchase tickets in the usual way for the class of carriage occupied.

If the carriage is divided into compartments, the Treasure will be loaded in the centre compartment, but if not so divided, the Treasure will be loaded as near the centre of the vehicle as possible.

Second.—Treasure, in quantities of not more than fifty-four maunds, securely packed in boxes or parcels, will be conveyed by Mail or Passenger Train in the Brake Van in charge of the Guard, and those accompanying it can travel in any class of carriage upon purchasing tickets for the class in which they travel.

Third.—Consignments of Treasure of more than fifty-four maunds will be conveyed only in the owner's charge, and only in a separate vehicle, for which a minimum charge, as for eighty-one maunds, will be made except as provided in Clause 4, and the Treasure will be sent by Goods or Mixed or Passenger Train (not Mail Trains) at the option of the Railway Company, the charges being the same by whichever Train it is conveyed.

In such cases the vehicle must be locked on both sides, and the keys should be given into the possession of the owners or those who travel in charge of it. The keys and locks should be collected by the Guard or Station Master at the Station to which the Treasure is booked when they are provided by the Railway Company.

Fourth.—The owners of the Treasure may reserve the whole, or half, of a Second or Third Class carriage or a compartment of either of those classes if available (but not the end compartment) on payment of half the usual number of reserved fares for the accommodation so reserved, in addition to the charges for the Treasure, if the weight of Treasure is not less than twenty maunds; if less than that quantity, then the full reserved number of fares for the reserved accommodation, in addition to the charge for the Treasure, should be paid. But reserved accommodation for the conveyance of Treasure will not be given on the Mail Trains.

When a whole carriage is reserved, Treasure, to the weight of eighty-one maunds only may be taken into the carriage with the owners and will be charged for on actual weight. The boxes should be equally distributed over the whole carriage. When half a carriage or a compartment only is reserved, not more than fifty-four maunds of Treasure may be taken, and it should be loaded as near the centre of the vehicle as possible.

In the case of reserved accommodation for the conveyance of Treasure, the same notice must be given as is required for reserving accommodation in the ordinary way for passengers.

(4) The dimensions of boxes containing Treasure which it is proposed to convey in the ordinary passenger carriages (not reserved) must be as follows, and they must be placed under the seats, otherwise they must be loaded in the Brake Van or in a reserved carriage in accordance with the

add the following new articles:—

“Charges for Remittance of Treasure.”

97-A.—As charges for remittances of (1) copper and bronze coin, silver coin and (3) gold or silver coin and currency notes are debitable to different heads of account, advances and other charges in respect of them should be drawn and accounted for in separate bills. Advances for one class of coins should not be utilized for another class but in case of necessity, an additional advance may be drawn to meet the extra expenditure. The date and details of the remittance as well as the name of the remitting or receiving treasury should invariably be given in the abstract bill.

97-B.—In the case of mixed remittances of copper and bronze, nickel and other kinds of coin, the charges incurred should be distributed according to the following rules:—

(1) Railway and steamer freight and insurance charges should be classified separately according to prescribed rates.

(2) Cart and cooly hire should be distributed proportionately to the weight of the different kinds of coin as entered in the invoices (*vide* Form-76-A., Civil Account Code).

(3) Expenses of temporary potdars and all other petty charges should be taken wholly to—“32—Miscellaneous.”

Note.—Treasure should be weighed separately according to the three classes given in the above article (for the purpose of classification of receipts) and separate railway and steamer freight receipts in respect of them should be obtained and attached to the detailed bills concerned, with particulars of treasure given therein. The charge entered in such receipts should be carefully checked before payment to avoid any excess payment and consequent correspondence.

97-C.—Charges for transshipment of treasure at intermediate junctions should ordinarily be paid from advances by the remitting treasury to the potdars or escorts accompanying the remittances and in the same way as freight on remittances. But where no such advance is available and the Police Escort defrays the expenditure, it should be treated as a contingent charge of the Police Department incurring the same. *See* Articles 95 (IV) and 137, Civil Account Code.

second and fourth clause of paragraph 3 :—Height, eleven inches ; breadth, twelve inches ; length, eighteen inches.

(5) Treasure, which is not insured, whether it is in the owner's charge or not, is always carried at the owner's risk, and the Company are relieved, by section 75, Chapter 7, of the Indian Railways Act, 1890, from all responsibility or risk in regard to such Treasure.

(6) One man will be allowed to travel free, either in the Brake Van, when the Treasure is sent by Goods Train, or as a passenger when it is sent by Mixed or Passenger Train, in charge of consignments of more than fifty-four and not more than one hundred and thirty-five maunds ; two men with consignments of more than one hundred and thirty-five and not more than two hundred and seventy maunds ; and four men with consignments of more than two hundred and seventy maunds. The men, who travel free in charge of Treasure, will be allowed to return to the station from which they started, free of charge.

In all cases where free conveyance is allowed to those who have charge of Treasure, Third Class conveyance only will be given.

These Rules apply also to Treasure when sent by Government.

(7) Consignments of Treasure of not more than fifty-four maunds, which are conveyed in the Brake Van, in accordance with the second clause of paragraph 3, should be entered on the Parcels Way Bill, and placed in charge of the Guard in the usual way.

(8) Should more than one consignment of Treasure, aggregating more than fifty-four maunds in weight, be presented for conveyance by any one train by which passengers are carried, instructions must be obtained from the District Traffic Superintendent, the Passenger Superintendent, or the General Traffic Manager, as to which Train they are to be sent by, but in no case will more than fifty-four maunds be conveyed by any one Mail Train.

Note.—These rules are subject to any alterations that may be made from time to time by the G. I. P. Railway Company.

Receipts for Charges for conveyance of Government Goods by Rail. .

397. Whenever a charge for the conveyance of goods by rail exceeds Rs. 10, a written receipt should be obtained from the Station Master, specifying the amount paid. This should accompany the bill and, in the absence of the printed receipt which the Railway Company requires to be returned, will be a sufficient voucher for the payment.